

REDACTED - FOR PUBLIC INSPECTION

July 1, 2015

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

ATTENTION: WIRELINE COMPETITION BUREAU

RE: Form 481 ETC filing pursuant to Sections 54.313 and 54.422
SAC 361495, MN, Valley Telephone Company
Connect America Fund WC Dockets 10-90, 11-42 and 14-58

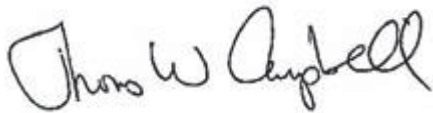
Dear Ms. Dortch:

Pursuant to Sections 54.313 and 54.422 of Commission's Rules, Valley Telephone Company, MN, SAC 361495 is filing its Form 481 High Cost and Low-Income Annual Report.

Valley Telephone Company seeks confidential treatment under the Protective Order in this proceeding for Section 54.313(f)(2) financial information in the 481 filing ¹ and for Section 54.202(a) 5 Year Service Quality Improvement Plan annual progress report and service area progress mapping information required as part of the 481 filing pursuant to the Request for Confidential Treatment attached to this filing. Pursuant to the Protective Order, one copy of the confidential document and two copies of the redacted version are provided. The Redacted version is also being filed on the Electronic Comment Filing System.

Please address any correspondence regarding this transmittal to the attention of Tom Campbell at the following address, e-mail or telephone number.

Sincerely,



Tom Campbell
Telecommunications Consultant
tcampbell@otcpas.com
651-621-8511 (v)
651-483-2467 (f)

Enclosures

CC: Mr. Charles Tyler, FCC Telecommunications Access Policy Division (two copies confidential)

¹ See Protective Order 27, WC Docket Nos. 10-90 et al, Rec 14231 rel. November 16 ("Order")

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

In the Matter of)	
)	
Connect America Fund)	WC Docket No. 10-90
)	
)	
Lifeline and Link Up Reform)	WC Docket No. 11-42
)	
)	
ETC Annual Reports and Certifications)	WC Docket No. 14-58

REQUEST FOR CONFIDENTIAL TREATMENT

Valley Telephone Company, SAC 361495, (“the company”) requests that the portion of its Form 481 pertaining to the 5-Year Service Quality Improvement Plan Progress Report and Service Exchange Mapping data be granted confidential, non-public treatment pursuant to Sections 0.457 and 0.459 of the Commission’s rules, 47 C.F.R. §§ 0.457, 0.459, and related provisions of the Freedom of Information Act (“FOIA”), including 5 U.S.C. § 552(b)(4) (“Exemption 4”). Form 481 contains information regarding the company’s Section 54.202(a) 5- Year Service Quality Improvement Plan including capital expenditures and operating expenses. Release of such information would supply a roadmap to competitors regarding confidential build out plans and study area demographics. In addition, the document contains confidential information that is not customarily disclosed to the public or made available within the telecommunications industry. Information in support of the company’s request for confidential treatment pursuant to Section 0.459(b) of the Commission’s Rules, 47 C.F.R. § 0.459(b), is provided below.

I. VALLEY TELEPHONE COMPANY’S FORM 481 SATISFIES THE REQUIREMENTS OF § 0.459 OF THE COMMISSION’S RULES

The material for which the company seeks confidentiality falls squarely within the requirements of Section 0.459 of the Commission’s rules. As demonstrated below, the company has satisfied each of the elements of Section 0.459, and disclosure of this information would result in competitive harm to the company.

(1) Identification of the specific information for which confidential treatment is sought. The company requests confidential treatment for the portion of Form 481 required by 47 C.F.R. § 54.313 related to the Section 54.202(a) 5- Year Service Quality Improvement Plan. The information bears the legend “Confidential Financial Information. The specific information falls into the categories of: 1. Capital Expenditures, 2. Operating Expenses and 3. Area Demographics

(2) Identification of the Commission proceeding in which the information was submitted or a description of the circumstances giving rise to the submission. The information is required to be produced annually by 47 C.F.R. § 54.313. The proceedings are WC Docket No. 10-90 and WC Docket No. 11-42. The documents will also be submitted in WC Docket NO. 14-58

(3) Explanation of the degree to which the information is commercial or financial, or contains a trade secret or is privileged. The information for which confidentiality is requested is “financial” and commercial¹ in nature. The information is “confidential” in that it “would customarily not be released to the public.”² The courts have elaborated that material “is ‘confidential’ . . . if disclosure of the information is likely to have either the following effects: (1) to impair the government’s ability to obtain necessary information in the future; or (2) to cause substantial harm to the competitive position of the person from whom the information was obtained.”³ Both of the considerations apply in this instance, as further explained in point (5) below.

(4) Explanation of the degree to which the information concerns a service that is subject to competition. All of the services provided by the company are subject to intense existing or potential competition.

¹ See *Board of Trade of the City of Chicago v. Commodity Futures Trading Comm’n*, 627 F.2d 392, 403 & n.78 (D.C. Cir. 1980) (courts have given the terms “commercial” and “financial, as used in Section 552(b)(4), their ordinary meanings).

² *Critical Mass Energy Project v. NRC*, 975 F.2d 871, 873 (D.C. Cir. 1992) (citing the Senate Committee Report).

³ *Nat’l Parks and Conservation Ass’n v. Morton*, 498 f.2d 764, 770 (D.C. Cir. 1974) (footnote omitted); see also *Critical Mass Energy*, 975 F.2d at 873.

(5) Explanation of how disclosure of the information could result in substantial competitive

harm. If the information were publicly available, it would supply competitors with financial information not ordinarily available to the public. Specifically, rural telephone service has historically lent itself to “cherry picking” by competitors that choose to only serve low cost areas. Release of this specific build out and operating expense information would allow competitors to gain an unfair advantage.

(6) Identification of any measures taken by the submitting party to prevent unauthorized

disclosure. The information for which the company seeks confidential treatment is information that the company does not customarily release to the public. The company also limits the internal circulation of this information to only those with a need to know.

Consistent with 47 C.F.R. § 0.459(a), the items for which confidentiality is requested are being submitted with, and are covered by, this request. This request for confidentiality - as well as the documents subject to this request - are being filed in hard copy and/or electronic copy.

(7) Identification of whether the information is available to the public and the extent of any previous

disclosure of the information to third parties. The documents and information for which confidentiality is sought are not made available to the public and have not been disclosed to third parties, except to those entities identified in 47 C.F.R. § 54.313(i). For those disclosures, the company has requested confidential treatment by the entities for the same information.

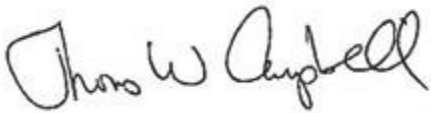
(8) Justification of the period during which the submitting party asserts that material should not be

available for public disclosure. Given the sensitive nature of the information for which confidentiality is requested, the prospect of serious competitive harm, the company requests that confidential treatment apply indefinitely.

II. CONCLUSION

For these reasons, pursuant to Sections 0.457 and 0.459 of the Commission's Rules, the company requests that the portion of Form 481 relating to the Section 54.202(a) 5 - Year Service Quality Improvement Plan be treated as confidential under the Commission's rules and precedent and withheld in their entirety from public inspection, and that any distribution of them within the Commission should be limited to a "need to know" basis. In the event that any person or entity requests access to the documents or seeks to make any or all of them part of the public record, the company requests to be notified immediately so that it can oppose such request or take other action as necessary to safeguard its interests and the interests of consumers.

Sincerely,

A handwritten signature in black ink that reads "Tom W Campbell". The signature is written in a cursive, slightly slanted style.

Tom Campbell

Telecommunications Consultant

tcampbell@otcpas.com

651-621-8511 (v)

651-483-2467 (f)

**FCC Form 481 - Carrier Annual Reporting
Data Collection Form**

FCC Form 481

OMB Control No. 3060-0986/OMB Control No. 3060-0819

July 2013

<010> Study Area Code	361495
<015> Study Area Name	VALLEY TEL CO - MN
<020> Program Year	2016
<030> Contact Name: Person USAC should contact with questions about this data	Tom Campbell
<035> Contact Telephone Number: Number of the person identified in data line <030>	6516218511 ext.
<039> Contact Email Address: Email of the person identified in data line <030>	tcampbell@otcpas.com

ANNUAL REPORTING FOR ALL CARRIERS	54.313 Completion Required	54.422 Completion Required
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<100> Service Quality Improvement Reporting	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<200> Outage Reporting (voice)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<210> <input checked="" type="checkbox"/> <-- check box if no outages to report		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<300> Unfulfilled Service Requests (voice)	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<310> Detail on Attempts (voice)	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<320> Unfulfilled Service Requests (broadband)	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<330> Detail on Attempts (broadband)	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<400> Number of Complaints per 1,000 customers (voice)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<410> Fixed	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<420> Mobile	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<430> Number of Complaints per 1,000 customers (broadband)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<440> Fixed	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<450> Mobile	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<500> Service Quality Standards & Consumer Protection Rules Compliance	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<510> 361495mn510.pdf	(attached descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<600> Functionality in Emergency Situations	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<610> 361495mn610.pdf	(attached descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<700> Company Price Offerings (voice)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<710> Company Price Offerings (broadband)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<800> Operating Companies and Affiliates	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<900> Tribal Land Offerings (Y/N)?	(if yes, complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1000> Voice Services Rate Comparability Certification	Yes	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1010> 361495mn1010.pdf	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1100> Certify whether terrestrial backhaul options exist (Yes or No)	(if not, check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1110>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1200> Terms and Condition for Lifeline Customers	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Price Cap Carriers, Proceed to Price Cap Additional Documentation Worksheet

Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

<2000>	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<2005>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Rate of Return Carriers, Proceed to ROR Additional Documentation Worksheet

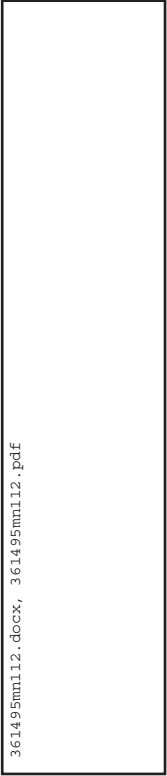
<3000>	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<3005>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(100) Service Quality Improvement Reporting Data Collection Form	
FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013	

<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com
<110>	Has your company received its ETC certification from the FCC? If your answer to Line <110> is yes, do you have an existing "5 year plan" filed with the FCC?	<input checked="" type="radio"/> (yes / no) <input type="radio"/> (yes / no)
<111>		

If your answer to Line <111> is yes, then you are required to file a progress report, on line <112> delineating the status of your company's existing § 54.202(a) "5 year plan" on file with the FCC, as it relates to your provision of voice telephony service.

<112> Attach Five-Year Service Quality Improvement Plan or, in subsequent years, your annual progress report filed pursuant to 47 C.F.R. § 54.313(a)(1). If your company is a CETC which only receives frozen support, your progress report is only required to address voice telephony service.



Name of Attached Document

Please select the appropriate responses below (Yes, No, Not Applicable) to confirm that the attached document(s), on line 112, contains a progress report on its five-year service quality improvement plan pursuant to §54.202(a). The information shall be submitted at the wire center level or census block as appropriate.

<113>	Maps detailing progress towards meeting plan targets	Yes
<114>	Report how much universal service (USF) support was received	Yes
<115>	How much (USF) was used to improve service quality and how support was used to improve service quality	Yes
<116>	How much (USF) was used to improve service coverage and how support was used to improve service coverage	Yes
<117>	How much (USF) was used to improve service capacity and how support was used to improve service capacity	Yes
<118>	Provide an explanation of network improvement targets not met in the prior calendar year.	Yes

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

[illegible]

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

[illegible]

(900) Tribal Lands Reporting
Data Collection Form

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

<910>	Tribal Land(s) on which ETC Serves	<div>Sisseton Wahpeton Oyate</div>	
<920>	Tribal Government Engagement Obligation	<div>361495mn920.pdf</div>	<div>Name of Attached Document</div>

If your company serves Tribal lands, please select (Yes,No, NA) for each these boxes to confirm the status described on the attached document(s), on line 920, demonstrates coordination with the Tribal government pursuant to § 54.313(a)(9) includes:

- <921> Needs assessment and deployment planning with a focus on Tribal community anchor institutions.
- <922> Feasibility and sustainability planning;
- <923> Marketing services in a culturally sensitive manner;
- <924> Compliance with Rights of way processes
- <925> Compliance with Land Use permitting requirements
- <926> Compliance with Facilities Siting rules
- <927> Compliance with Environmental Review processes
- <928> Compliance with Cultural Preservation review processes
- <929> Compliance with Tribal Business and Licensing requirements.

Select Yes or No or Not Applicable
Yes
Yes
Yes
Yes
Yes
Yes
Yes
Yes
Yes

(1100) No Terrestrial Backhaul Reporting		FCC Form 481	
Data Collection Form		OMB Control No. 3060-0986/OMB Control No. 3060-0819	
		July 2013	

<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

<1120> Please confirm whether terrestrial backhaul options exist within the supported area pursuant to § 54.313(g) (Yes, No).

<1130> Please select the appropriate response (Yes, No, Not Applicable) to confirm the reporting carrier offers broadband service of at least 1 Mbps downstream and 256 kbps upstream within the supported area pursuant to § 54.313(g).

(1200) Terms and Condition for Lifeline Customers	
Lifeline Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013

<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

<1210>	Terms & Conditions of Voice Telephony Lifeline Plans	<div>361495mm1210 .pdf</div>	Name of Attached Document
<1220>	Link to Public Website	HTTP	http://www.ptel.com/telephone/25/assistance-programs

"Please check these boxes below to confirm that the attached document(s), on line 1210, or the website listed, on line 1220, contains the required information pursuant to § 54.422(a)(2) annual reporting for ETCs receiving low-income support, carriers must annually report:

<1221>	Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers,	<input checked="" type="checkbox"/>
<1222>	Details on the number of minutes provided as part of the plan,	<input checked="" type="checkbox"/>
<1223>	Additional charges for toll calls, and rates for each such plan.	<input checked="" type="checkbox"/>

(2000) Price Cap Carrier Additional Documentation

Data Collection Form

FCC Form 481

OMB Control No. 3060-0986/OMB Control No. 3060-0819

July 2013

Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

<010>	Study Area Code	261495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516216511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

Select the appropriate responses below (Yes, No, Not Applicable) to note compliance as a recipient of Incremental Connect America Phase I support, frozen High Cost support, High Cost support to offset access charge reductions, and Connect America Phase II support as set forth in 47 CFR § 54.313(b),(c),(d),(e). The information reported on this form and in the documents attached below is accurate.

Incremental Connect America Phase I reporting

<2010>

2nd Year Certification {47 CFR § 54.313(b)(1)i}

<2011a>

3rd Year Certification {47 CFR § 54.313(b)(1)ii}

<2011b>

Attachment {47 CFR § 54.313(b)(1)ii}

Price Cap Carrier Receiving Frozen Support Certification {47 CFR § 54.312(a)}

<2012>

2013 Frozen Support Calculation {47 CFR § 54.313(c)(1)}

<2013>

2014 Frozen Support Calculation {47 CFR § 54.313(c)(2)}

<2014>

2015 Frozen Support Calculation {47 CFR § 54.313(c)(3)}

<2015>

2016 and future Frozen Support Calculation {47 CFR § 54.313(c)(4)}

Price Cap Carrier Connect America ICC Support {47 CFR § 54.313(d)}

<2016>

Certification Support Used to Build Broadband

Connect America Phase II Reporting {47 CFR § 54.313(e)}

<2017>

3rd year Broadband Service Certification

<2018>

5th year Broadband Service Certification

<2019>

Interim Progress Certification

<2020>

Please check the box to confirm that the attached document(s), on line 2021, contains the required information pursuant to § 54.313 (e)(3)(ii), as a recipient of CAF Phase II support shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.

Name of Attached Document(s) Listing Required Information

<2021>

Interim Progress Community Anchor Institutions

(3000) Rate Of Return Carrier Additional Documentation

Data Collection Form

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

CHECK the boxes below to note compliance on its five year service quality plan (pursuant to 47 CFR § 54.202(a)) and, for privately held carriers, ensuring compliance with the financial reporting requirements set forth in 47 CFR § 54.313(f)(2). I further certify that the information reported on this form and in the documents attached below is accurate.

(3010)

Progress Report on 5 Year Plan

Milestone Certification (47 CFR § 54.313(f)(1)(ii))

361495mn3010.pdf

Name of Attached Document Listing Required Information

(3011)

Please check this box to confirm that the attached document(s), on line 3012 contains the required information pursuant to § 54.313 (f)(1)(ii), the carrier shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.

☒

(3012)

Community Anchor Institutions (47 CFR § 54.313(f)(1)(iii))

361495mn1210.pdf

Name of Attached Document Listing Required Information

(3013)

Is your company a Privately Held ROR Carrier (47 CFR § 54.313(f)(2))

☒

(3014)

If yes, does your company file the RUS annual report

☒

Please check these boxes to confirm that the attached document(s), on line 3017, contains the required information pursuant to § 54.313(f)(2) compliance requires:

(3015)

Electronic copy of their annual RUS reports (Operating Report for Telecommunications Borrowers)

☐

(3016)

Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows

☐

(3017)

If the response is yes on line 3014, attach your company's RUS annual report and all required documentation

361495mn3026.pdf

Name of Attached Document Listing Required Information

(3018)

If the response is no on line 3014, Is your company audited?

☒

If the response is yes on line 3018, please check the boxes below to confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains

(3019)

Either a copy of their audited financial statement; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications

☒

(3020)

Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows

☒

(3021)

Management letter and audit opinion issued by the independent certified public accountant that performed the company's financial audit

☒

If the response is no on line 3018, please check the boxes below to confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains:

(3022)

Copy of their financial statement which has been subject to review by an independent certified public accountant; or 2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers,

☐

(3023)

Underlying information subjected to a review by an independent certified public accountant

☐

(3024)

Underlying information subjected to an officer certification.

☐

(3025)

Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows

☐

361495mn3026.pdf

(3026)

Attach the worksheet listing required information

☐

Name of Attached Document Listing Required Information

(3000) Rate Of Return Carrier Additional Documentation (Continued)

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

Data Collection Form

<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
<020>	Program Year	2016
<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
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<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

Financial Data Summary	
(3027) Revenue	882108
(3028) Operating Expenses	640923
(3029) Net Income	164507
(3030) Telephone Plant In Service(TPIS)	3128627
(3031) Total Assets	1556615
(3032) Total Debt	0
(3033) Total Equity	1289864
(3034) Dividends	0

Certification - Reporting Carrier Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
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<010>	Study Area Code	361495
<015>	Study Area Name	VALLEY TEL CO - MN
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<030>	Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035>	Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF THE REPORTING CARRIER IS FILING ANNUAL REPORTING ON ITS OWN BEHALF:

Certification of Officer as to the Accuracy of the Data Reported for the Annual Reporting for CAF or LI Recipients	
I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual reporting requirements for universal service support recipients; and, to the best of my knowledge, the information reported on this form and in any attachments is accurate.	
Name of Reporting Carrier:	
Signature of Authorized Officer:	Date
Printed name of Authorized Officer:	
Title or position of Authorized Officer:	
Telephone number of Authorized Officer:	
Study Area Code of Reporting Carrier:	Filing Due Date for this form:
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

Certification - Agent / Carrier Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
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<010> Study Area Code	361495
<015> Study Area Name	VALLEY TEL CO - MN
<020> Program Year	2016
<030> Contact Name - Person USAC should contact regarding this data	Tom Campbell
<035> Contact Telephone Number - Number of person identified in data line <030>	6516218511 ext.
<039> Contact Email Address - Email Address of person identified in data line <030>	tcampbell@otcpas.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF AN AGENT IS FILING ANNUAL REPORTS ON THE CARRIER'S BEHALF:

Certification of Officer to Authorize an Agent to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier	
I certify that (Name of Agent) <u>Tom Campbell</u> is authorized to submit the information reported on behalf of the reporting carrier. I also certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual data reporting requirements provided to the authorized agent; and, to the best of my knowledge, the reports and data provided to the authorized agent is accurate.	
Name of Authorized Agent:	Tom Campbell
Name of Reporting Carrier:	VALLEY TEL CO - MN
Signature of Authorized Officer:	CERTIFIED ONLINE Date: 06/24/2015
Printed name of Authorized Officer:	Dave Bickett
Title or position of Authorized Officer:	GM/CEO
Telephone number of Authorized Officer:	2188268311 ext.
Study Area Code of Reporting Carrier:	361495 Filing Due Date for this form: 07/01/2015
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

TO BE COMPLETED BY THE AUTHORIZED AGENT:

Certification of Agent Authorized to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier	
I, as agent for the reporting carrier, certify that I am authorized to submit the annual reports for universal service support recipients on behalf of the reporting carrier; I have provided the data reported herein based on data provided by the reporting carrier; and, to the best of my knowledge, the information reported herein is accurate.	
Name of Reporting Carrier:	VALLEY TEL CO - MN
Name of Authorized Agent or Employee of Agent:	Tom Campbell
Signature of Authorized Agent or Employee of Agent:	CERTIFIED ONLINE Date: 06/24/2015
Printed name of Authorized Agent or Employee of Agent:	Tom Campbell
Title or position of Authorized Agent or Employee of Agent:	Consultant
Telephone number of Authorized Agent or Employee of Agent:	6516218511 ext.
Study Area Code of Reporting Carrier:	361495 Filing Due Date for this form: 07/01/2015
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

Attachments

Study Area Code
<010>

361495

<015> Study Area Name

VALLEY TEL CO - MN

<020>	Program Year
-------	--------------

2016

<030> Contact Name - Person USAC should contact regarding this data

Tom Campbell

<035> Contact Telephone Number - Number of person identified in data line <030>

6516218511 ext.

<039> Contact Email Address - Email Address of person identified in data line <030>

tcampbell@otcpas.com

 <701> | Residential Local Service Charge Effective Date |

1/1/2015

<702> Single State-wide Residential Local Service Charge

<703>

[illegible]

**(800) Operating Companies
Data Collection Form**

FCC Form 481
OMB Control N
July 2013

[illegible]

SAC: 361495

State: MN

Valley Tel Co - MN

Form 481 Line No. 112 Five Year Service Quality Improvement Plan

ATTACHMENT REDACTED IN ENTIRETY

SAC: 361495

State: MN

Valley Telephone Co - MN

Form 481 Line No 510 Compliance with Service Quality Standards and Consumer Protection

South Dakota:

1. Valley Telephone Co - MN (Company) will provide service on a timely basis to requesting customers within the Company's designated service area where the Company's network already passes the potential customers premises, and
2. The Company will provide service, within a reasonable period of time, if the potential customer is within the Company's designated service area but outside the Company's existing network coverage, if the service can be provided at reasonable cost by:
 - a. Modifying or replacing the requesting customer's equipment.
 - b. Adjusting network or customer facilities.

3. Service Quality Standards

The Company:

- Provides voice grade access to the public switched network.
- Provides flat rated local exchange service with no addition charge to end users.
- Provides access to the emergency services provided by local government or other public safety organization, such as 911 and enhanced 911.
- Provides toll blocking and toll limitation services.
- Advertises the availability of its services and the charges using media of general distribution and on its website.
- Maintains a business office providing customers with access to a customer service representative either in person or via a local telephone call or toll-free telephone number during normal business hours.
- Directs after hour calls to the Company's help desk.
- Directs trouble reports to the on-call technician.
- Tracks all service orders to ensure they are completed in a timely manner.
- Measures its service connection and service interruption performance on a regular basis.
- Trains employees to:
 - Answer all incoming calls promptly.
 - Respond to all inquiries for information promptly and courteously.
 - Investigate thoroughly all customer complaints.
 - Be knowledgeable about products and service offerings so they can assist the customer with selecting the best service option.
- Has a process for periodic inspection, testing and preventive maintenance of its equipment to permit the rendering of safe, adequate and continuous service at all times.

SAC: 361495

State: MN

Valley Telephone Co - MN

Form 481 Line No. 510 Compliance with Service Quality Standards and Consumer Protection

South Dakota: (Cont'd)

4. Consumer Protection Rules

The Company has established operating procedures designed to facilitate compliance with applicable consumer protection rules which include compliance with the Customer Proprietary Network Information (CPNI) rules. The operating procedures include:

- Appointment of a compliance officer.
- A manual detailing the specific procedures for protecting consumer information.
- Employee training on an annual basis.
- A disciplinary process for improper use of consumer information.

SAC: 361495

State: MN

Valley Telephone Co - MN

Form 481 Line No. 510 Compliance with Service Quality Standards and Consumer Protection

Minnesota:

In addition to the items noted above for South Dakota, as required by MN. Rule "7812.0700 Minnesota General Service Quality Requirements. Subpart 1" the local services provided by Valley Telephone Co - MN are provided under internal company operating procedures and publically available tariffs which are in compliance with applicable Minnesota Public Utility Commission orders and rules including:

7810.0100 DEFINITIONS.

7810.0200 SCOPE.

7810.0300 STATUTORY AUTHORITY.

RECORDS AND REPORTS

7810.0400 RETENTION OF RECORDS.

7810.0500 DATA TO BE FILED WITH THE COMMISSION.

7810.0600 REPORT TO COMMISSION ON SERVICE DISRUPTION.

7810.0900 LOCATION OF RECORDS.

CUSTOMER RELATIONS

7810.1000 INFORMATION AVAILABLE TO CUSTOMER AND PUBLIC.

7810.1100 COMPLAINT PROCEDURES.

7810.1200 RECORD OF COMPLAINT.

CUSTOMER BILLING; DEPOSIT AND GUARANTEE REQUIREMENTS

7810.1400 CUSTOMER BILLING.

7810.1500 DEPOSIT AND GUARANTEE REQUIREMENTS.

7810.1600 DEPOSIT.

7810.1700 GUARANTEE OF PAYMENT.

DISCONNECTION OF SERVICE; SERVICE DELAY

7810.1800 PERMISSIBLE SERVICE DISCONNECTIONS WITH NOTICE.

7810.1900 PERMISSIBLE SERVICE DISCONNECTIONS WITHOUT NOTICE.

7810.2000 NONPERMISSIBLE REASONS TO DISCONNECT SERVICE.

7810.2100 MANNER OF DISCONNECTION.

7810.2200 RECONNECTION OF SERVICE.

7810.2300 NOTICE REQUIREMENTS.

7810.2400 BILL DISPUTES.

7810.2500 ESCROW PAYMENTS.

7810.2600 WAIVING RIGHT TO DISCONNECT; EMERGENCY STATUS.

7810.2800 DELAY IN INITIAL SERVICE OR UPGRADE.

DIRECTORIES

7810.2900 CONTENT OF DIRECTORIES.

7810.3000 DIRECTORY ASSISTANCE.

7810.3100 CHANGES OR ERROR OF LISTED NUMBER.

ENGINEERING

7810.3200 CONSTRUCTION OF TELEPHONE PLANT.

7810.3300 MAINTENANCE OF PLANT AND EQUIPMENT.

7810.3900 EMERGENCY OPERATIONS.

SAC: 361495

State: MN

Valley Telephone Co - MN

Form 481 Line No. 510 Compliance with Service Quality Standards and Consumer Protection

Minnesota: (cont'd)

INSPECTIONS, TESTS, SERVICE REQUIREMENTS

7810.4100 ACCESS TO TEST FACILITIES.

7810.4300 ACCURACY REQUIREMENTS.

7810.4900 ADEQUACY OF SERVICE.

7810.5000 UTILITY OBLIGATIONS.

7810.5100 TELEPHONE OPERATORS.

7810.5200 ANSWERING TIME.

7810.5300 DIAL SERVICE REQUIREMENTS.

7810.5400 INTEROFFICE TRUNKS.

7810.5500 TRANSMISSION REQUIREMENTS.

7810.5800 INTERRUPTIONS OF SERVICE.

7810.5900 CUSTOMER TROUBLE REPORTS.

7810.6000 PROTECTIVE MEASURES.

7810.6100 SAFETY PROGRAM.

SAC: 361495

State: MN

Valley Tel Co - MN

Form 481 Line No. 610 Description of Functionality in Emergency Situations

Valley Tel Co - MN has:

- Established reasonable provisions to meet emergencies resulting from failures of lighting or power service, sudden and prolonged increases in traffic, or from fire, storm, or acts of God including provisions for emergency power that provide:
 - A minimum of 8 hours, plus or minus 15 percent, of battery reserve rated for peak traffic load requirements
 - A permanently installed power unit in exchanges, or
 - Mobile power units that can be delivered on short notice and which can be readily connected in offices without installed emergency power facilities.

- Informed employees as to the procedures to be followed, including reasonable rerouting of traffic around damaged facilities and the deployment of emergency power, in the event of emergency in order to prevent or mitigate interruption or impairment of telecommunications service.

SAC: 361495

State: MN

Valley Telephone Company

Form 481, Line No. 920, Tribal Government Engagement Obligation

Tribal land within the Reservation and in Valley Telephone's SD exchange is limited to sporadic small rural housing intermixed with non-tribal land housing. Due to this structure, tribal customers are serviced exactly like non-tribal consumers utilizing the same infrastructure

Valley Telephone Company did engage the tribal leadership in 2014 and also attempted to follow up in 2015.



PARK REGION
Mutual Telephone Co.



Park Region Telephone
PO Box 277
100 Main St.
Underwood, MN 56586
218-826-6161

Otter Tail Telcom
230 W Lincoln
Fergus Falls, MN 56537
218-998-2000

Valley Telephone
PO Box 277
Underwood, MN 56586
800-247-2706

October 15, 2014

Robert Shepherd, Tribal Chairman
Sisseton Wahpeton Oyate
PO Box 509
100 Veterans Memorial Drive
Agency Village, SD 57262-0509

Brenda J. Bellonger, Attorney/Tax Director
Sisseton-Wahpeton Oyate
PO Box 776
Agency Village, SD 57262-0776

Dear Tribal Leaders,

We would like to request the opportunity to meet with you to discuss Valley Telephone's future plans for services and infrastructure that are currently in our planning cycle.

As we begin our budgeting process for 2015, we would love the opportunity to share our plans for continuing to provide advanced services and pursuing our goal of investing in the critical communications infrastructure used to service residents in the area.

If possible, we would like to get some possible meeting dates from you. If this is of interest, please contact me utilizing the following information:

Phone: 218-826-8311 or email dave.bickett@parkregion.com (preferred)

Email is preferred simply because I can usually respond in a more timely manner.

Thank you for your consideration. I look forward to hearing from you and hope you have had a wonderful summer.

Sincerely,

Dave Bickett, GM/CEO
Valley Telephone Company



The Local Choice.
The Better Choice.
www.parkregion.com

SAC: 361495

State: MN

Valley Tel-Co - MN

Form 481 Line No. 1010 Descriptive document for Voice Services Rate Comparability

Line 1010 – Description of Voice Services Rate Comparability: Provide a detailed description of how your pricing of fixed voice services is no more than two standard deviations above the applicable national average urban rate for voice service, as published annually by the Wireline Competition Bureau, as required in 47 C.F.R. § 54.313(a)(10).

On April 16, 2015 the Wireline Competition Bureau announced results of the Urban Rate Survey for Voice Services as part of FCC Public Notice DA 15-470. Referenced in this public notice are the results required to meet the rate comparability as noted:

“Based on the survey results, the reasonable comparability benchmark for voice services is \$47.48.³

³ Id. at 17694, para. 84.”

As required Valley Tel-Co – MN hereby certifies that its current fixed voice services for residential subscribers as defined in the USF/ICC Transformation Order is below \$47.48.

SAC: 361495
 State: MN
 Valley Telephone Co - MN
 Form 481 Line No. 1210 Lifeline Plans Terms and Conditions

Lifeline Terms and Conditions

1. Valley Telephone Co - MN (Company) offers lifeline program-supported service to qualified low-income residential consumers for one telephone line per eligible household. The lifeline program provides discounts to eligible low-income consumers to help them establish and maintain telephone service. Lifeline assistance lowers the cost of basic, monthly local telephone service. Eligible consumers can receive \$9.25 per month in discounts. In addition, the Federal Universal Service Charge is not assessed to consumers participating in Lifeline. Toll Blocking prevents the placement of all long distance calls for which a subscriber would be charged. Toll Blocking is available to eligible consumers at no cost. Also, by choosing the option, consumers are usually not charged a deposit.

Lifeline Program Eligibility Information

Program Based Eligibility

Consumers are eligible for Lifeline if they, one of their dependents or their household participate in one of the following qualifying assistance programs:

Low Income Home Energy Assistance Program (LIHEAP)
 Federal Public Housing Assistance (Section 8)
 Supplemental Nutrition Assistance Program (SNAP)
 Medicaid
 National School Lunch Program (NSLP) and receives lunch through the program
 Supplemental Security Income (SSI)
 Temporary Assistance for Needy Families (TANF)

Lifeline applicant must present documentation demonstrating eligibility either through participation in one of the qualifying federal assistance programs or through income-based means.

Acceptable documentation of program-based eligibility includes: current or prior year's statement of benefits from a qualifying program; notice letter of participation in a qualifying program; program participation documents; or another official document evidencing the consumer's participation in a qualifying program.

Income Based Eligibility

In addition, consumers are eligible for Lifeline if their household income is at or below 135% of the federal poverty guidelines.

2014 Federal Poverty Guidelines – 135%

Household Size	48 Contiguous States and D.C.
1	\$ 15,755
2	21,236
3	26,717
4	32,198
5	37,679
6	43,160
7	48,641
8	54,122
For Each Additional Person, Add	5,481

Acceptable documentation of income eligibility includes: prior year's state, federal or Tribal tax return; current income statement from an employer or paycheck stub; social security statement of benefits; Veterans Administration statement of benefits; retirement/pension statement of benefits; unemployment/workmen's compensation statement of benefits; federal or Tribal notice of letter participating in General Assistance; or a divorce decree or child support award or other official document containing income information.

SAC: 361495
State: MN
Valley Telephone Co - MN
Form 481 Line No. 1210 Lifeline Plans Terms and Conditions

Lifeline Terms and Conditions (Continued)

Lifeline Program Eligibility Information (Continued)

Recertification of Lifeline Eligibility

Lifeline recipients are required to recertify their eligibility annually. Failure to properly recertify a recipient's continued eligibility for the Lifeline program will result in termination of the Lifeline recipient's monthly Lifeline discount and de-enrollment from the Lifeline Program.

Additional Lifeline Program Information

The Lifeline program is limited to one benefit per household, consisting of either wireline or wireless service. A household is defined, for purposes of the Lifeline Program, as an individual or group of individuals who live together at the same address and share income and expenses. Lifeline is government benefit program, and consumers who willfully make false statements in order to obtain the benefit can be punished by fine or imprisonment or can be barred from the program.

2. The Company's flat rate plans include unlimited local exchange calling including usage to designated nearby local exchange areas. The flat rate plans do not include any toll usage. The rates for any toll usage are determined by the rate plans of the Toll Provider(s) that are selected by lifeline end users.
3. The Company has met and will meet the requirements of eligible telecommunications carrier advertising. This includes:
 - a. A full description of available services in the Company's Official telephone directory, including the process to be used by customers to qualify for lifeline and link-up service.
 - b. Advertising of the available universal service in media of general circulation in the Company's designated service area. Availability may be advertised in newspapers, company newsletters, company or civic internet sites, bill stuffer, direct mailings, or other means intended to convey availability throughout the designated service area.
4. The specific Company terms and conditions for the Company's Lifeline Plans are set forth in pages included in Exhibit 1, attached.

SAC: 361495
State: MN
Valley Telephone Co - MN
Form 481 Line No. 1210 Lifeline Plans Terms and Conditions

Minnesota:**Rates:**

The Company's Local service rates that serve as its Lifeline Plans are filed in Compliance with the regulatory requirements of Minn. Rules Ch. 7810 and Minn. Rules pt. 7812.0600.

Lifeline Terms and Conditions:

The Company will adhere to Lifeline Terms and Conditions above as well as Minnesota Administrative Rule "7817.0400 - Eligibility for Telephone Assistance Credits" which states:

Minnesota Administrative Rule 237 Chapter 7817.0400

Subpart 1. Information provided. Each local service provider shall annually mail a notice of the availability of the telephone assistance plan to each residential subscriber in a regular billing. If a subscriber has chosen to receive the regular billing other than through U.S. mail, the local service provider shall send the notice in a regular billing using the delivery method chosen by the subscriber for delivery of the regular billing. The notice must state the following: YOU MAY BE ELIGIBLE FOR ASSISTANCE IN PAYING YOUR TELEPHONE BILL IF YOU RECEIVE BENEFITS FROM CERTAIN LOW-INCOME ASSISTANCE PROGRAMS OR MEET CERTAIN INCOME LIMITS. FOR MORE INFORMATION OR AN APPLICATION FORM PLEASE CONTACT

(local service provider). On request, the local service provider shall mail to a person an application form developed by the commission and the Department of Commerce, and a brochure that describes the telephone assistance plan's eligibility requirements and application process.

Subpart 2. Application process. On completing and signing the application certifying under penalty of perjury that the information provided by the applicant is true and that the statutory criteria for eligibility are satisfied, the applicant must return it to the local service provider for enrollment in the telephone assistance plan. An application may be made by the subscriber, the subscriber's spouse, or a person authorized by the subscriber to act on the subscriber's behalf.

Subpart 4. Eligibility criteria. To be eligible for a telephone assistance credit the applicant must:

- A. be a subscriber who resides in Minnesota or has moved to Minnesota and intends to remain; and
- B. be eligible for the federal Lifeline telephone service discount.

Subpart 7. Applicant and recipient responsibilities. Each applicant and each recipient shall provide current information to the local service provider about permanent changes that affect the applicant's or recipient's eligibility.

Subpart 8. Local service provider responsibilities.

- A. A local service provider shall begin providing telephone assistance credits to an applicant in the earliest possible billing cycle but not later than the second billing cycle following submission of a completed application demonstrating eligibility. If certified, the local service provider shall notify the applicant by, for example, placing telephone assistance credits on the bill.
- B. If an applicant is denied eligibility, the local service provider shall notify the applicant in writing of the reasons for the denial, of the right to appeal, and of the right to reapply.

SAC: 361495

State: MN

Valley Telephone Co - MN

Form 481 Line No. 1210 Lifeline Plans Terms and Conditions

The rates for Local Exchange Service are subject to the conditions set forth herein and the General Regulations governing provision of service. The General Regulations are set forth in Section 2 of this tariff book.

Local Exchange Service

- a. The Local Exchange Service Rates in this section are for service only and do not include any terminal equipment beyond the point of demarcation.
- b. The rates applicable to Local Exchange Service are composed of a Line Access Rate component plus (where applicable) an Extended Area Service component.
- c. Service Upgrades
 1. At the option of the Company, services will be upgraded to business individual line and residence individual line or two party services as facilities for the provision of such services permit.
 2. Upgrading of business and residence services may be accomplished on a line-by-line basis at the option of the Company.
 3. As an exchange is upgrade, as set forth in 1) above, the rates shown on the appropriate rate schedule will be applied.
- d. Extended Area Service
 1. Establishment and discontinuance of EAS will be contingent upon Commission authorization.
 2. Extended Area Service rate component.
 - A. EAS is a premium-type service offering made by the Company to certain exchanges, under specific conditions.
 - B. The Extended Area Service rate component, where applicable, is included in the Local Exchange Service Rate.
- e. Taxes
 1. Applicable taxes levied by state, county and local taxing authorities are in addition to the rates set forth in this tariff. (See also General Regulations, Section 2.)

VALLEY TELEPHONE COMPANY
BROWNS VALLEY, MINNESOTA

Section 4
Page 2
Revision 4

LOCAL EXCHANGE SERVICE

Rates

<u>Class of Service</u>	<u>Monthly Rates</u>
BUSINESS:	
One Party – Access	\$ 19.23
PBX Trunk – Access	21.25
Key System Line – Access	21.25
RESIDENCE:	
One Party – Access	17.50 (I)

All rates are billed in advance. Payment for service is due when the statement is rendered.

A gross receipts additive will be billed to the subscribers equal to 4% of the federally imposed subscriber line charge. This additive will be shown on the subscriber's bill as a separate line.

Seasonal service is available for customers requiring less than 12 months of service per year. The rate for seasonal service is determined in accordance with section 5, page 26 of this tariff book.

Vacation rate service is available for customers requiring less than 12 months of service per year. The rate for vacation service is determined in accordance with section 5, page 28 of this tariff book.

VALLEY TELEPHONE COMPANY
BROWNS VALLEY, MINNESOTA

Section 4
Page 3

LOCAL EXCHANGE SERVICE

Extended Area Service (EAS)

Exchange

EAS to Exchange

None

SAC: 361495

State: MN

Valley Tel Co - MN

Response to Line 3010 – Milestone Certification (47 CFR §54.313(f)(1)(i))

Valley Tel Co - MN hereby certifies that throughout 2014, it took reasonable steps to provide upon reasonable request broadband service at actual speeds of at least 4 Mbps downstream/1 Mbps upstream, and currently, it is taking reasonable steps to provide upon reasonable request actual speeds of at least 10 Mbps downstream/1 Mbps upstream broadband service at with latency suitable for real-time applications, including Voice over Internet Protocol, and usage capacity that is reasonably comparable to comparable offerings in urban areas as determined in an annual survey, and that requests for such service are met within a reasonable amount of time.

SAC: 361495

State: MN

Valley Tel Co - MN

Response to Line 3012 – Progress Report on 5 Year Plan – Community Anchor Institutions (47 CFR §54.313(f)(1)(ii))

Valley Tel Co - MN has no newly served community anchor institutions that began receiving broadband in the preceding calendar year.

SAC: 361495

State: MN

Valley Tel Co - MN

Form 481 Line No. 3026

ATTACHMENT REDACTED IN ENTIRETY